

IN THE UNITED STATES DISTRICT COURT FOR
THE EASTERN DISTRICT OF TENNESSEE
KNOXVILLE DIVISION

TWIN PALMS RESORT, LLC,)
a Florida Limited Liability Company,)
by C.B. HARBOUR, III,)
Petitioners,)
v.) No. 3:09-MC-031
UNITED STATES OF AMERICA,)
Defendant.)

O R D E R

This matter is before the court on the January 4, 2010 Report and Recommendation [doc. 18] filed by United States Magistrate Judge H. Bruce Guyton. The “Petition to Quash IRS Third-Party Summons” [doc. 1] was referred to Magistrate Judge Guyton for his consideration and determination in July 2009. In light of petitioners’ notice of voluntary dismissal [doc. 16], Magistrate Judge Guyton found “that there is no need for any further proceedings in this case.”¹ Magistrate Judge Guyton therefore recommended that the petition be denied as moot and the case dismissed.

There have been no timely objections filed to the Report and Recommendation, and enough time has passed to treat any objections as having been waived. *See* 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b). The court nonetheless acknowledges the “United States”

¹ Pursuant to Federal Rule of Civil Procedure 41(a), petitioners cannot dismiss this case without leave of court because the United States has already filed its response [doc. 8] to the petition.

Opposition to Petitioners' Notice of Voluntary Dismissal of Petition to Quash Third-Party Summons Issued to First Tennessee Bank" [doc. 17], filed on December 23, 2009. Therein, the United States characterizes this miscellaneous action as the latest in a series of frivolous attempts by these and other petitioners to avoid federal income tax liability. The United States urges this court to issue a detailed ruling on the merits similar to, *inter alia*, *Twin Palms Resort v. United States*, No. 09-61062-CIV-HUCK, 2009 WL 5184220 (S.D. Fla. Nov. 4, 2009), in order to "deter this law firm from filing additional boilerplate petitions in the future and to [encourage the law firm to] dismiss any other petitions it has pending in other courts."

The court has reviewed the Florida district court opinion, which involves the same petitioners and issues as those herein, and finds that it adequately addresses the government's concerns regarding the instant petition. Issuance of a similar ruling by this court would be duplicative and an unnecessary use of this court's resources. Therefore, after careful review of this matter, the court agrees with Magistrate Judge Guyton's conclusion that dismissal of the petition should be allowed. The court therefore **ACCEPTS IN WHOLE** the Report and Recommendation under 28 U.S.C. § 636(b)(1) and Fed. R. Civ. P. 72(b). It is **ORDERED**, for the reasons stated in the Report and Recommendation, which the court adopts and incorporates into this ruling, that this case is **DISMISSED**. The petition to quash summons [doc. 1] and the petitioners' motion for leave to file [doc. 14] are **DENIED AS MOOT**.

IT IS SO ORDERED.

ENTER:

s/ Leon Jordan
United States District Judge